16.03.2023
PB
Sl. No.29.

WPA 4312 of 2023

Radauri Infratel Pvt. Ltd. & Anr.
Vs
The Superintendent, Bowbazar, Dharmatala, Central Tax, Range – III, Central Goods and Service Tax and Central Excise, Central Division, Kolkata North Commissionerate & Ors.

Mr. Sumanta Mitra,
Mr. Ghanshyam Jha.
... For the Petitioner.
Mr. Kaushik Dey,
Ms. Ekta Sinha.
.......for the CGST authority.
Mr. Santosh Kr. Pandey.
........for the UOI.

Heard learned advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the appellate authority under the CGST Act, dated 12th October, 2022, confirming the order of the adjudicating authority cancelling the petitioner's registration for non-filing of return.

Main grievance of the petitioner in this writ petition is that the appeal in question of the petitioner was dismissed, on the ground of delay of merely 9 days in filing the certified copy of the order of the adjudicating authority after excluding the period of limitation under which petitioner was protected by the order of the Hon'ble Supreme Court during the COVID-19 period.

Considering the facts and circumstances of this case and in the interest of justice, the impugned order dated 12th October, 2022, is set aside and the matter is remanded back to the appellate authority concerned to consider and dispose of the appeal in question on merit and in accordance with law after giving an opportunity of hearing to the petitioner or its authority representatives, within a period of eight weeks from the date of communication of this order.

With this observation, this writ petition being WPA 4312 of 2023 stands disposed of.

(Md. Nizamuddin, J.)